

Department of the Treasury -- Internal Revenue Service

**Notice of Encumbrances Against or Interests in  
Property Offered for Sale**

**NOTE:** The Internal Revenue Service does not warrant the correctness or completeness of the information listed and provides it solely to help the prospective bidder determine the value of the interest being sold. Bidders should, therefore, verify for themselves the validity, priority, and amount of the encumbrances against the property offered for sale. Each party listed below was mailed a notice of sale on or before (Date) May 31, 2013

**As of this date, the following are the encumbrances against or interests in the property (as described in the Notice of Public Auction or Notice of Sealed Bid Sale) that was seized for nonpayment of Internal Revenue taxes due from: (Name) Taxpayer**

**Some of these encumbrances or interests may be superior to the lien of the United States.**

Type of Encumbrance or Interest	Amount of Encumbrance or Interest	Date of Instrument Creating Encumbrance or Interest	Date and Place Recorded	Name and Address of Party Holding Encumbrance or Interest	Date of Information
Property Taxes	\$1,982.46	2009 2010 2011 2012 2013	Not Applicable	Fresno County Treasurer's Office 2281 Tulare Street, Room 105 Fresno, CA 93715	06/30/2013
Notice of Federal Tax Lien	\$373,490.63 16,671.43 293,330.65 35,739.27 70,668.51	05/24/2010 05/09/2011 07/25/2011 08/22/2011 08/22/2011	02/28/2012 Fresno County Recorder's Office Fresno, CA	Internal Revenue Service P. O. Box 145585, Stop 8420G Cincinnati, OH 45250	05/13/2013
Notice of Federal Tax Lien	\$20,201.09	02/20/2012	04/03/2012 Fresno County Recorder's Office Fresno, CA	Internal Revenue Service P. O. Box 145585, Stop 8420G Cincinnati, OH 45250	05/13/2013
Notice of Federal Tax Lien	\$8,169.00	07/09/2012	07/30/2012 Fresno County Recorder's Office Fresno, CA	Internal Revenue Service P. O. Box 145585, Stop 8420G Cincinnati, OH 45250	05/13/2013

<b>Name</b>	Kathryn Clark	Signature	Date:  <b>5/13/2013</b>
<b>Title</b>	Property Appraisal and Liquidation Spec		